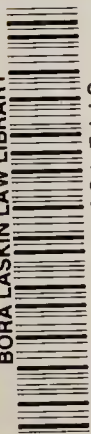


BORA LASKIN LAW LIBRARY



3 1761 04861 5116

INTERNATIONAL TAXATION

Second Term, 2001-2002

Instructor: J. Scott Wilkie

MATERIALS

VOLUME II

BORA LASKIN LAW LIBRARY

JAN - 7 2007

FACULTY OF LAW
UNIVERSITY OF TORONTO

INTERNATIONAL TAXATION

Second Term, 2001-2002

Instructor: J. Scott Wilkie

MATERIALS

VOLUME II



Digitized by the Internet Archive
in 2018 with funding from
University of Toronto

https://archive.org/details/internationaltax02wilk_2

University of Toronto

**International Taxation
Second Term, 2001-2002**

J. Scott Wilkie

Course Outline

TABLE OF CONTENTS

TAB

INTRODUCTION TO “INTERNATIONAL TAX”

A

- “International Tax Reform and the Inter-nation Allocation of Tax Revenue” by A.J. Easson – Institute of Policy Studies
- “Report of the Technical Committee on Business Taxation”
- “Is National Tax Policy Viable in the Face of Global Competition?” by Jack M. Mintz – Special Reports – Tax Notes International July 5, 1999
- Congressional Documents “JCT Reports on International Taxation” – Tax Notes International July 5, 1999
- Information Circular 73-10R3 – Tax Evasion

THE CANADIAN LEGISLATIVE FRAMEWORK

B

- “Source v. Residence-Based Taxation in the European Union: The Wrong Question?” by Richard M. Bird and J. Scott Wilkie
- “Internet Sales Pose International Tax Challenges” by Peter A. Glicklich, Sanford H. Goldberg and Howard J. Levine – Journal of Taxation, June 1996
- “International Initiatives of Electronic Commerce”
–Electronic Commerce and Canada’s Tax Administration
- “Implications and Risks for Canada’s Tax Administration”
–Electronic Commerce and Canada’s Tax Administration

- “International Tax Policy Directions: Some Thoughts on Recent Canadian Experience” by J. Scott Wilkie and Robert Raizenne

INTERNATIONAL TRANSACTIONS WITHIN MULTINATIONAL CORPORATE GROUPS

C

- IC 87-2R - International Transfer Pricing
- “Canadian Transfer Pricing Rules Keep Pace with International Developments” by J. Scott Wilkie – The Tax Executive March-April 1998
- *Specialty Manufacturing Limited v. The Queen*, 99 DTC
- Excerpts from OECD Transfer Pricing Guidelines

TAXATION OF NON-RESIDENTS: INBOUND INVESTMENT

D

- “Taxation of International Portfolio Investment” – International Issues in Taxation: The Canadian Perspective
- Information Circular IC 76-12R4 – Applicable Rate of Part XIII Tax on Amounts Paid or Credited to Persons in Treaty Countries
- Information Circular IC 77-16R3 – Non-Resident Income Tax
- Interpretation Bulletin IT-420R3 – Non-Residents – Income Earned in Canada
- Interpretation Bulletin IT-447 – Resident of a Trust or Estate
- Interpretation Bulletin IT-221R2 – Determination of an Individual’s Residence Status
- Information Circular IC 72-17R4 – Procedures Concerning the Disposition of Taxable Canadian Property by Non-Residents of Canada – Section 116
- “Non-Resident Withholding Tax: Corporate Obligations” by J. Scott Wilkie
- “Taxable Canadian Property” by Robert Raizenne and Angelo Nikolakakis

TAXATION OF RESIDENTS: DIRECT AND INDIRECT OUTBOUND INVESTMENT

E

- “International Taxation – Current Issues” – Canadian Tax Foundation
- Interpretation Bulletin IT-497R - Overseas Employment Tax Credit

- Interpretation Bulletin IT-270R2 - Foreign Tax Credit
- Interpretation Bulletin IT-506 - Foreign Income Taxes as a Deduction from Income
- “The Taxation of Controlled Foreign Corporations: An International Comparison” by Brian J. Arnold
- “The Foreign Affiliate System in View and Review” by J. Scott Wilkie, Robert Raizenne, Heather I. Kerr and Angelo Nikolakakis
- “Taxing Foreign Business Income” by Nick Pantaleo and J. Scott Wilkie
- *The Queen v. Canada Trustco Mortgage Company*, 99 DTC
- *Alexander Cole Limited v. M.N.R.* [1990] 2 C.T.C.
- *Rostland Corporation v. The Queen* [1995] 2 C.T.C.
- *Trans World Oil & Gas Ltd. v. The Queen* [1995] DTC
- Interpretation Bulletin IT-343R – Meaning of the Term Corporation

TAX TREATIES

F

- “Are Tax Treaties Necessary?” by John F. Avery Jones
- “Interpretation of Treaties” – Vienna Convention of the Law of Treaties, May 23, 1969
- “Abuse of Tax Treaties” by David A. Ward, Q.C.
- “Interpreting Canada’s Tax Conventions” by James S. Hausman
- *The Queen v. Crown Forest Industries Limited et al* [1995] DTC
- *The Queen v. Melford Developments Inc.* SCC [1982]
- *Utah Mines Ltd. v. The Queen* [1992] DTC
- “A Resident of a Contracting State for Tax Treaty Purposes: A Case Comment on Crown Forest Industries” by David A. Ward, Q.C.
- “Interpretation of Tax Treaties – A Case Study” by Peter Sundgren
- “International: A Model Tax Treaty for the Asian-Pacific Region? (Part I)” by Richard J. Vann
- *Kubicek Estate v. The Queen* [1997] DTC
- *The Attorney General of Canada v. Kubicek Estate* [1997] DTC

- *Cudd Pressure Control v. The Queen* [1998] DTC
- “Converging Tax Systems: Free Trade, International Tax Neutrality and Non-Discrimination” by J. Scott Wilkie
- Excerpts from 2001 OECD Discussion Draft on The Attribution of Profits to Permanent Establishments
- OECD Treaty Excerpts